AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions, and listings of claims in the application:

Claims 1-14 (Canceled):

Claim 15 (Currently Amended): A method for producing a recycled resin, comprising:

adding, in an extruder, a decomposing agent to said urethane resin to cleave urethane bonds in said urethane resin and capture amino groups generated by the cleaving of said urethane bonds, thereby obtaining a decomposed substance of said urethane resin; and

reacting the decomposed substance of the urethane resin with a compound that contains at least one functional group selected from the group consisting of an epoxy group and an isocyanate group;

wherein said decomposition agent contains at least one functional group selected from the group consisting of a carboxyl group (COOH), a salt of the carboxyl group, an ester of the carboxyl group and an acid anhydride of the carboxyl group (-CO-O-CO-) is an anhydride of a polycarboxylic acid.

Claim 16 (Canceled):

Claim 17 (Currently Amended): The method according to claim [[16]] 15, wherein the decomposing agent is at least one compound selected from the group consisting of phthalic anhydride, methyltetrahydrophthalic anhydride, hexahydrophthalic anhydride, and succinic anhydride.

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Claim 18 (Currently Amended): A recycled resin, which is produced by

adding, in an extruder, a decomposing agent to said urethane resin to cleave urethane

bonds in said urethane resin and capture amino groups generated by the cleaving of said

urethane bonds, thereby obtaining a decomposed substance of said urethane resin; and

then reacting the decomposed substance of the urethane resin with a compound that

contains at least one functional group selected from the group consisting of an epoxy group

and an isocyanate group;

wherein said decomposition agent contains at least one functional group selected from

the group consisting of a carboxyl group (COOH), a salt of the carboxyl group, an ester of the

earboxyl group and an acid anhydride of the carboxyl group (-CO-O-CO-) is an anhydride of

a polycarboxylic acid.

Claim 19 (Canceled):

Claim 20 (Currently Amended): The recycled resin according to claim [[19]] 18,

wherein the decomposing agent is at least one compound selected from the group consisting

of phthalic anhydride, methyltetrahydrophthalic anhydride, hexahydrophthalic anhydride, and

succinic anhydride.

Claim 21 (Canceled):

Claim 22 (Canceled):

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